

HB439 INTRODUCED



1 HB439
2 CXDXIQJ-1
3 By Representatives Stubbs, Starnes, Ingram (Constitutional
4 Amendment)
5 RFD: Local Legislation
6 First Read: 18-Mar-25



SYNOPSIS:

This bill would propose an amendment to the Constitution of Alabama of 2022, relating to Elmore County, to allow the county commission to levy a county excise tax on vapor products, alternative nicotine products, and tobacco products; to levy a property assessment on each parcel of land in the county; and to provide for the collection and allocation of the proceeds from these taxes.

A BILL
TO BE ENTITLED
AN ACT

Relating to Elmore County; to propose an amendment to the Constitution of Alabama of 2022, to allow the county commission to levy a county excise tax on vapor products, alternative nicotine products, and tobacco products; to levy a property assessment on each parcel of land in the county; and to provide for the collection and allocation of the proceeds from these taxes.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. The following amendment to the Constitution of Alabama of 2022, is proposed:



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PROPOSED AMENDMENT

Part 1. This act shall only apply to Elmore County.

Part 2.

(a) For the purposes of the tax allowed by this act, the following terms and phrases have the following meanings:

(1) ALTERNATIVE NICOTINE PRODUCT. Any product that consists of or contains nicotine that can be ingested into the body by chewing, smoking, absorbing, dissolving, inhaling, snorting, sniffing, or by any other means. The term does not include a tobacco product, vapor product, or any product that has been approved by the United States Food and Drug Administration for sale as a tobacco cessation product or for other medical purposes and that is being marketed and sold solely for that purpose.

(2) TOBACCO or TOBACCO PRODUCT. Any product made or derived from tobacco that is intended for human consumption, including any component, part, or accessory of a tobacco product, except for raw materials other than tobacco used in manufacturing a component, part, or accessory of a tobacco product, but does not include an article that is a "drug" as defined under Section 201(g)(1) of the Federal Food, Drug, and Cosmetic Act, a "device" as defined under Section 201(h) of the Federal Food, Drug, and Cosmetic Act, or a "combination product" described in Section 503(g) of the Federal Food, Drug, and Cosmetic Act.

(3) VAPOR PRODUCT. Any noncombustible liquid or gel, regardless of the presence of nicotine therein, that is manufactured into a finished product for use in an electronic



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cigarette, electronic cigar, electronic cigarillo, electronic pipe, vaping pen, hookah pen, or other similar device, unless otherwise provided by general or local law. The term does not include any product approved by the United States Food and Drug Administration as a drug or medical device or defined as "medical cannabis" in Section 20-2A-3, Code of Alabama 1975.

(b) The county commission may levy a county excise tax in Elmore County at the rate of four and one-half percent of the gross proceeds of the wholesale sale of vapor products, alternative nicotine products, and tobacco products in the county.

(c) This tax shall be in addition to any other taxes or fees levied on the products.

(d) The county commission shall provide for the collection and administration of this tax by resolution.

(e)(1) The proceeds of this tax shall be deposited into the Enhance Elmore Fund.

(2) The county commission shall appropriate the proceeds of this tax as follows:

a. Seventy percent for public health and safety.

b. Thirty percent for county fire and rescue protection purposes. These funds shall be distributed to the Elmore County Firefighters Association for equal allocation to each member county fire department. These funds shall be used at the discretion of the individual department for fire protection, fire prevention, and emergency medical services to include, but not be limited to, fire or emergency medical equipment, fire or emergency medical supplies, training,



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buildings, capital improvements, insurance, dues, and professional services, unless otherwise prohibited by local law.

Part 3.

(a) For the purposes of the assessment imposed by this part, the following terms and phrases have the following meanings:

(1) COMMERCIAL PARCEL. Any parcel of land containing one or more "commercial building," as defined in Section 45-26-141.02, Code of Alabama 1975. Any parcel of land containing one or more "commercial building" and one or more "dwelling," as defined in Section 45-26-141.02, Code of Alabama 1975, is classified as a commercial parcel.

(2) LAND-ONLY PARCEL. Any parcel of land not classified as a commercial or residential parcel.

(3) RESIDENTIAL PARCEL. Any parcel of land containing one or more "dwelling," as defined in Section 45-26-141.02, Code of Alabama 1975.

(b) There is levied an annual property assessment on all parcels of land in Elmore County at the following rates:

(1) Twenty-five dollars (\$25) per year for a land-only parcel.

(2) One hundred fifty dollars (\$150) per year for a residential parcel.

(3) Three hundred dollars (\$300) per year for a commercial parcel.

(c) (1) The amount of each assessment rate in subsection (b) shall increase by one dollar (\$1) on October 1 each year.



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(2) The county commission shall provide for the notice and certification of the assessment increase provided by this subsection by resolution.

(d)(1) This assessment shall be collected and administered as provided by Part 2 of Article 14 of Chapter 26 of Title 45, Code of Alabama 1975.

(2) Any property exempt pursuant to Section 45-26-141.09, Code of Alabama 1975, shall be exempt from the assessment levied by this part.

(3)a. Contiguous parcels that share common ownership shall be subject to a single assessment.

b. For purposes of this subdivision, common ownership shall mean ownership by:

1. The same individual or entity, in part or in whole;

2. The owner's spouse;

3. A family trust in which the owner is a trustor or beneficiary; or

4. A family limited liability company or partnership in which the owner is a member or partner.

(e)(1) The proceeds of this assessment shall be distributed to the Enhance Elmore Fund.

(2) The county commission shall appropriate the proceeds of this assessment as follows:

a. Eighty-five percent of the proceeds from the levy pursuant to subdivisions (b)(2) and (b)(3) for public health and safety.

b. All remaining proceeds for county fire and rescue protection purposes. These funds shall be distributed in the



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141 same manner as the fire protection fee levied in Part 2 of
142 Article 14 of Chapter 26 of Title 45, Code of Alabama 1975,
143 unless otherwise provided by local law.

144 Upon ratification of this constitutional amendment, the
145 Code Commissioner shall number and place this amendment as
146 appropriate in the constitution omitting this instructional
147 paragraph and may make the following nonsubstantive revisions:
148 change capitalization, hierarchy, spelling, and punctuation
149 for purposes of style and uniformity; correct manifest
150 grammatical, clerical, and typographical errors; revise
151 internal or external citations and cross-references; harmonize
152 language; and translate effective dates.

153 END PROPOSED AMENDMENT

154 Section 2. An election upon the proposed amendment
155 shall be held on November 4, 2025, in accordance with Sections
156 284, 284.01, and 285 of the Constitution of Alabama of 2022,
157 and the election laws of this state. The appropriate election
158 official shall assign a ballot number for the proposed
159 constitutional amendment on the election ballot and shall set
160 forth the following description of the substance or subject
161 matter of the proposed constitutional amendment:

162 "Relating to Elmore County, proposing an amendment to
163 the Constitution of Alabama of 2022, to levy a county excise
164 tax on vapor products, alternative nicotine products, and
165 tobacco products; to levy a property assessment on all parcels
166 of land in the county; and to provide for the collection and
167 distribution of the proceeds from these taxes into the Enhance
168 Elmore Fund.



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169 Proposed by Act ____."

170 This description shall be followed by the following
171 language:

172 "Yes() No()."

173 Section 3. The proposed amendment shall become valid as
174 part of the Constitution of Alabama of 2022, when approved by
175 a majority of the qualified electors voting thereon.

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